

| FUND AND ACCOUNT DESCRIPTIONS             |   |
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| Statutory Funds                           |   |
| GENERAL                                   |   |
| ACCIDENT REPORT                           | IC 9-29-11-1  |
| ADULT PROBATION ADMINISTRATIVE            | IC 35-38-2-1  |
| AFFORDABLE HOUSING                        | IC 5-20-5-15.5  |
| ALCOHOL AND DRUG SERVICES                 | IC 33-37-5-8(B)   |
| ALTERNATIVE DISPUTE RESOLUTION            | IC 33-23-6-1  |
| ANIMAL CONTROL                            | IC 15-17  |
| AUDITORS INELIGIBLE DEDUCTIONS            | IC 6-1.1-36-17  |
| AVIATION                                  | IC 8-22-2   |
| BID DEPOSITS AND BONDS HOLDING            | IC 36-1-12  |
| CAGIT - SPECIAL LEGISLATION               | IC 6-3.5-1.1  |
| CAGIT COUNTY CERTIFIED SHARES             | IC 6-3.5-1.1  |
| CAMPAIGN FINANCE ENFORCEMENT-COUNTY       | IC 3-9-4-17   |
| CEDIT COUNTY SHARE                        | IC 6-3.5-7  |
| CEDIT - SPECIAL LEGISLATION               | IC 6-3.5-7  |
| CEMETERY OPERATING                        | IC 23-14  |
| CEMETERY TRUST                            | IC 23-14  |
| CHILD ADVOCACY                            | IC 12-17-17-2   |
| CITY AND TOWN COURT COSTS                 | IC 33-37-7-6  |
| CLERK IV-D INCENTIVE - POST OCT 99        | IC 31-25-4-23   |
| CLERK IV-D INCENTIVE - PRIOR TO OCT 99    | IC 31-25-4-23   |
| CLERK'S RECORDS PERPETUATION              | IC 33-37-5-2  |
| COIT - SPECIAL LEGISLATION                | IC 6-3.5-6-27 & 28  |
| COIT COUNTY DISTRIBUTIVE SHARES           | IC 6-3.5-6  |
| COMMUNITY CORRECTIONS                     | IC 11-12-2-1  |
| COMMUNITY TRANSITION PROGRAM              | IC 11-12-10   |
| CONGRESSIONAL SCHOOL INTEREST             | IC 20-42-2-6  |
| CONGRESSIONAL SCHOOL PRINCIPAL            | IC 20-42-2-5  |
| CONTROLLED SUBSTANCE EXCISE TAX           | IC 6-7-3  |
| CONVENTION, VISITOR AND TOURISM PROMOTION | IC 6-9  |
| COUNTY ELECTED OFFICIALS TRAINING         | IC 36-2-7-19  |
| COUNTY HOME GIFTS                         | IC 12-30-3-23   |
| COUNTY OPTION DOG TAX                     | IC 6-9-39-6   |
| PRISONER REIMBURSEMENT FOR INCARCERATION  | IC 36-2-13-16   |
| SALES DISCLOSURE-COUNTY SHARE             | IC 6-1.1-5-5  |
| COUNTY USER FEE                           | IC 33-37-8-5  |
| COUNTY'S LAW ENFORCEMENT CONTINUING ED    | IC 33-37-5-8(c)   |
| COURT APPOINTED SPECIAL ADVOCATE (CASA)   | IC 31-40-3-3  |
| COVERED BRIDGE                            | IC 8-14-1-10  |
| CUMULATIVE BRIDGE                         | IC 8-16-3   |
| CUMULATIVE BUILDING                       | IC 36-9-16-2  |
| CUMULATIVE BUILDING HOSPITAL              | IC 16-22-5  |
| CUMULATIVE CAPITAL DEVELOPMENT            | IC 36-9-14.5  |
| CUMULATIVE CAPITAL IMPROVEMENT            | IC 36-9-16-3  |
| CUMULATIVE COURTHOUSE                     | IC 36-9-14  |
| CUMULATIVE DRAINAGE                       | IC 36-9-27-100  |
| CUMULATIVE JAIL                           | IC 36-9-15  |
| CUMULATIVE VOTING SYSTEM                  | IC 3-11-6-13  |
| DEFERRAL PROGRAM                          | IC 33-37-4-2  |
| DRAIN CONSTRUCTION/RECONSTRUCTION         | IC 36-9-27-85   |
| DRAINAGE MAINTENANCE                      | IC 36-9-27-20.5   |
| DRUG FREE COMMUNITY                       | IC 5-2-11   |
| ECONOMIC DEVELOPMENT FEE                  | IC 6-1.1-12.1-14 - Fees collected from owners of abated property. |
| ELECTION AND REGISTRATION                 | IC 3-5-3-2  |
| ELECTRONIC MAP GENERATION                 | IC 5-14-3-8.5   |
| EMERGENCY MEDICAL SERVICES                | IC 16-31-5-1  |
| EMERGENCY PLANNING/RIGHT TO KNOW          | IC 6-6-10   |
| EMERGENCY TELEPHONE SYSTEM                | IC 36-8-16-13   |
| ENHANCED ACCESS                           | IC 5-14-3-8.3   |
| EXTRADITION                               | IC 35-33-14   |
| FIREARMS TRAINING                         | IC 35-47-2-3(b)   |
| FOOD AND BEVERAGE TAX                     | IC 6-9  |
| GAL/CASA                                  | IC 31-40-3-3  |
| GENERAL DRAIN IMPROVEMENT                 | IC 36-9-27-73   |
| GUARDIAN AD LITEM                         | IC 31-40-3-3  |
| HEALTH                                    | IC 16-20-1-27   |
| IDENTIFICATION SECURITY PROTECTION        | IC 36-2-7.5   |
| INFORMAL ADJUSTMENT PROGRAM               | IC 31-37-9  |
| INVESTMENT TRUST                          | IC 5-13-6-10 & 11   |
| JURY PAY                                  | IC 33-37-11   |
| JUVENILE PROBATION ADMINISTRATIVE         | IC 31-40-2  |
| LANDFILL CLOSURE AND POST CLOSURE         | IC 13-22-6-3  |
| LEVY EXCESS                               | IC 6-1.1-18.5   |
| LOCAL HEALTH MAINTENANCE                  | IC 16-46-10   |
| LOCAL ROAD AND STREET                     | IC 8-14-2   |
| LOIT PUBLIC SAFETY-COUNTY SHARE           | IC 6-3.5-6-31 / IC 6-3.5-1.1-25                                   |
| MAJOR BRIDGE                              | IC 8-16-3.1-4   |
| MAJOR MOVES CONSTRUCTION                  | IC 8-14-14  |

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| MARIJUANA ERADICATION                             | IC 33-37-8-5   |
| MEDICAL CARE FOR INMATES                          | IC 11-12-5-5   |
| MISDEMEANANT                                      | IC 11-12-6   |
| MOTOR VEHICLE HIGHWAY                             | IC 8-14-1-4  |
| MOTOR VEHICLE REGISTRATION PENALTIES              | IC 9-18-2-41   |
| OMITTED PROPERTY AUDITS                           | IC 6-1.1-36-12   |
| PARK NONREVERTING CAPITAL                         | IC 36-10-3   |
| PARK NONREVERTING OPERATING                       | IC 36-10-3   |
| PLANNING AND ZONING IMPACT                        | IC 36-7-4-1329   |
| PLAT BOOK   | IC 36-2-9-18   |
| PRETRIAL DIVERSION                                | IC 33-37-8-6   |
| PROBLEM SOLVING COURTS                            | IC 33-23-16  |
| PROMOTION OF ECONOMIC DEV & TOURISM               | IC 36-7-2-7  |
| PROSECUTOR IV-D INCENTIVE - POST OCT 99           | IC 31-25-4-23  |
| PROSECUTOR IV-D INCENTIVE - PRIOR TO OCT 99       | IC 31-25-4-23  |
| RAINY DAY   | IC 36-1-8-5.1  |
| REASSESSMENT - 2009                               | IC 6-1.1-4-27  |
| REASSESSMENT - 2015                               | IC 6-1.1-4-27  |
| RECORDER'S RECORDS PERPETUATION                   | IC 36-2-7-10   |
| RIVERBOAT   | IC 36-1-8-9  |
| SEX AND VIOLENT OFFENDER ADMINISTRATION           | IC 36-2-13-5.6   |
| SHERIFF'S PENSION TRUST                           | IC 36-8-10-12  |
| SOLID WASTE USER FEES                             | IC 36-9-30   |
| STORM WATER MANAGEMENT CAPITAL PROJECTS           | IC 8-1.5-5   |
| STORM WATER MANAGEMENT DEBT SERVICE               | IC 8-1.5-5   |
| STORM WATER MANAGEMENT OPERATING                  | IC 8-1.5-5   |
| SUPPLEMENTAL ADULT PROBATION SERVICES             | IC 35-38-2-1   |
| SUPPLEMENTAL JUVENILE PROBATION SERVICES          | IC 31-40-2   |
| SUPPLEMENTAL PUBLIC DEFENDER SERVICES             | IC 33-40-3   |
| SURPLUS TAX                                       | IC 6-1.1-26-6  |
| SURVEYOR'S CORNER PERPETUATION                    | IC 36-2-12-11  |
| TAX SALE FEES                                     | IC 6-1.1-24  |
| TAX SALE REDEMPTION                               | IC 6-1.1-25-4  |
| TAX SALE SURPLUS                                  | IC 6-1.1-24-6.4 & 7  |
| TOBACCO SETTLEMENT - LOCAL HEALTH DEPARTMENT ACCT | IC 4-12-7  |
| UNSAFE BUILDING                                   | IC 36-7-9-14   |
| VEHICLE INSPECTION                                | IC 9-29-4-2  |
| VICTIM IMPACT PROGRAM                             | IC 9-30-14   |
| WIRELESS EMERGENCY TELEPHONE SYSTEM               | IC 36-8-16.5-41  |
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| Local Authority Funds                             |  |
| ANIMAL SHELTER                                    | For operation of a county animal shelter.  |
| COLLECTION AGENCY FEES                            | Use for accountability for receipt and disbursement of collection agency fees.   |
| CONVENTION CENTER OPERATING                       | Use for operations of a county convention center   |
| COUNTY HOME RESIDENTS' TRUST                      | Establish this fund to account for individual county home resident's accounts if records are to be on the county auditor's system.   |
| COURT INTERPRETERS                                | Use this fund to account for court interpreter fees and donations for court interpreter services.  |
| DEBT SERVICE                                      | Separate debt service funds should be established for each debt issuance and levy  |
| DONATIONS   | Separate donations funds may be established for various specific purposes in the county using Home Rule (IC 36-1-3)  |
| DRUG BUY MONEY                                    | Counties may establish drug buy money funds for use by law enforcement. Usually a petty cash fund will be used to for the officers to obtain cash and reimbursement will then be requested of this fund to maintain the petty cash fund.                                   |
| DRUG TASK FORCE                                   | For operation of a drug task force. Multi-agency task forces should be established by interlocal agreement.  |
| DUI TASK FORCE                                    | For operation of a DUI task force. If multiple agencies are involved in the task force an interlocal agreement should be entered.  |
| EMS EQUIPMENT                                     | Use this fund for setting aside monies for emergency medical services equipment  |
| GOLF COURSE OPERATING                             | Use for operations of a county owned golf course   |
| HEALTH CLINIC                                     | Use to account for operations of a county owned health clinic  |
| HUMANE SOCIETY                                    | Use this fund in conjunction with the county option dog tax if a portion of collections is pledged to the humane society.  |
| IT SERVICES                                       | If the county maintains a computer services department where costs of the department are allocated to the county offices and departments that use computer services this fund should be used for the collections of the IT department and its costs of providing services. |
| K-9   | Use for operation of a K-9 unit or donations to a K-9 unit in accordance with the home rule ordinance  |
| LOCAL ORDINANCE VIOLATIONS FINES - COUNTY         | Use per the home rule ordinance.   |
| PARKING FACILITY OPERATING                        | For operations of a county owned parking garage or lot   |
| RECYCLING   | Use to account for a county's recycling operations.  |
| SELF-INSURANCE                                    | Use to accumulate funds for payment of county liabilities not covered by commercial insurance but instead covered by the county's insurance policies.  |
| SHERIFF SALE ADMINISTRATION                       | Use this fund to account for sheriff sale fees collected and expenses of conducting the sheriff sale if the general fund is not used for this purpose.   |
| TIF CAPITAL PROJECTS                              | Establish a separate fund for each TIF project. This fund should hold the proceeds of borrowing and pay for the construction or purchases for the TIF project.   |

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| TIF DEBT SERVICE                           | Establish a separate fund for each TIF borrowing to set aside monies that will be used to repay the debt.  |
| TIF GRANTS AND LOANS                       | Establish a separate fund for each TIF allocation area that wishes to set aside monies for grants and loans for development within the TIF district.   |
| WASTEWATER UTILITY OPERATING               | If the county owns a wastewater utility, this fund will be used to account for operations.   |
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| Accounting Funds                           |  |
| INSURANCE - RETIREE CONTRIBUTIONS          | Use this fund to deposit a retiree's share of insurance costs until the premium is paid.   |
| PAYROLL CLEARING                           | Use this fund to deposit payroll costs from the county funds paying personal services and write payroll checks to employees.   |
| PAYROLL WITHHOLDING-CHILD SUPPORT          | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-DEFERRED COMPENSATION  | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-DONATIONS              | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-FEDERAL                | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-FICA & MEDICARE        | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-FLEX SPENDING          | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-INSURANCE              | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-LOCAL TAX              | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-OTHER                  | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-PERF                   | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-PROPERTY TAXES         | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-SHERIFF PENSION        | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDINGS-SAVINGS               | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-STATE                  | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDINGS-UNION DUES            | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-UNIFORMS               | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| PAYROLL WITHHOLDING-WAGE GARNISHMENTS      | This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.  |
| SHERIFF PENSION HOLDING                    | Use this fund to deposit monies coming to the county auditor for the benefit of the sheriff's pension trust fund. Checks can then be written from this fund to give to the pension trustee for deposit into the pension trust. |
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| Settlement Funds                           |  |
| SETTLEMENT                                 | Use this fund to quietus property taxes and write checks to other governments at each property tax settlement.   |
| CAGIT - CERTIFIED SHARES                   | Use this fund to deposit and distribute CAGIT certified shares   |
| CEDIT - CERTIFIED SHARES                   | Use this fund to deposit and distribute CEDIT certified shares   |
| CEDIT HOMESTEAD CREDIT                     | Use this fund to account for CEDIT homestead credit amounts that will later be settled to the other governments as part of property taxes.   |
| COIT - CERTIFIED SHARES                    | Use this fund to deposit and distribute COIT certified shares.   |
| COIT HOMESTEAD                             | Use this fund to account for COIT homestead credit amounts that will later be settled to the other governments as part of property taxes.  |
| CVET AGENCY                                | Use this fund to deposit and distribute CVET.  |
| FINAL EXCISE TAX CUT REPLACEMENT DUE STATE | Use this fund to deposit and then remit excise tax cut replacement that is due to the state.   |
| FINANCIAL INSTITUTION TAX                  | Use this fund to deposit and distribute FIT.   |
| HEA 1001 STATE HOMESTEAD CREDIT            | Use this fund to account for HEA 1001 State Homestead credit monies.   |
| HOMESTEAD CREDIT REBATE                    | Use this fund to account for homestead credit rebate monies until you can close out this fund.   |
| LOIT HOMESTEAD CREDIT                      | Use this fund to account for LOIT homestead credit amounts that will later be settled to the other governments as part of property tax distributions.  |
| LOIT PROP TAX OPER LEVIES REPLACE          | Use this fund to account for LOIT monies for operating levy freeze that will later be used for settlement.   |
| LOIT PTRC                                  | Use this fund to account for LOIT PTRC monies that will later be settled to the other governments as a part of the property tax distributions.   |
| LOIT PUBLIC SAFETY                         | Use this fund to account for LOIT for public safety amounts received and the distributions of this money to the county and other governments that have law enforcement.  |
| LOIT RESIDENTIAL PTRC                      | Use this fund to account for LOIT Residential PTRC monies that will later be settled to the other governments as a part of the property tax distributions.   |

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| LOIT STABILIZATION                   | Use this fund to set aside LOIT monies for distribution to the governments if authorized after the LOIT for property tax operating levy freeze has been adopted.  |
| SEWAGE COLLECTIONS                   | Use this fund to deposit and distribute sewer lien collections to municipalities that certified the liens.  |
| SUR TAX                              | Use this fund to account for sur tax monies until distribution unless the combined wheel tax / sur tax fund is used.  |
| WEED LIEN COLLECTIONS                | Use this fund to deposit and distribute weed lien collections to municipalities that certified the liens.   |
| WHEEL TAX                            | Use this fund to account for wheel tax monies until distribution unless the combined wheel tax / sur tax fund is used.  |
| WHEEL TAX / SURTAX COMBINED          | This fund is optional to use in accounting for county wheel tax and sur tax in the same fund. You may also use individual funds to keep separate wheel tax and surtax.  |
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| State Auditor Remittances            |   |
| CAMPAIGN FINANCE ENFORCEMENT-STATE   | IC 3-9-4-16   |
| CANINE RESEARCH AND EDUCATION        | IC 6-9-39-6   |
| CHILD RESTRAINT VIOLATIONS FINES     | IC 9-19-11 AND IC 34-28-5-4   |
| CORONERS TRAINING & CONT EDUCATION   | IC 16-37-1-9  |
| FOREST RESTORATION                   | IC 6-1.1-6-24   |
| INFRACTION JUDGEMENTS                | IC 34-28-5-5(c)   |
| INTERSTATE COMPACT-STATE SHARE       | IC 11-13-4.5  |
| MILITARY FINES                       | IC 10-16-9-3  |
| MORTGAGE RECORDING FEES-STATE SHARE  | IC 24-9-9-3   |
| OVERWEIGHT VEHICLE FINES             | IC 9-20-18-12(f)  |
| SEX AND VIOLENT OFFENDER ADMIN-STATE | IC 36-2-13-5.6  |
| SPECIAL DEATH BENEFIT                | IC 35-33-8-3.2  |
| SALES DISCLOSURE - STATE SHARE       | IC 6-1.1-5.5 Requires deposit to the state assessment training fund   |
| STATE FINES AND FORFEITURES          | IC 20-49-3-16 Requires deposit to the state common school fund  |
| DLGF HOMESTEAD PROPERTY DATABASE     | IC 6-1.1-12-37  |
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| IDOR Remittances                     |   |
| FOOD AND BEVERAGE TAX COLLECTIONS    | Use if you have a restaurant in a county park or at a golf course for collection and remittance of applicable food and beverage taxes to the Indiana Dept. of Revenue.  |
| INHERITANCE TAX                      | Use to account for inheritance taxes collected and the remittances to Indiana Dept. of Revenue.   |
| SALES TAX COLLECTIONS                | Use to account for sales taxes collected on retail sales and remittance of the taxes to Indiana Dept. of Revenue.   |
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| Local Government Remittances         |   |
| CAGIT DISTRIBUTION                   | IC 6-3.5-1 Use for deposit and distribution of CAGIT to the county fund and other local governments   |
| CEDIT DISTRIBUTION                   | IC 6-3.5-7 Use for deposit and distribution of CEDIT to the county fund and other local governments   |
| CITY/TOWN ORDINANCE VIOLATIONS FINES | Use to hold and distribute ordinance violations fines to other local governments.   |
| COIT DISTRIBUTION                    | IC 6-3.5-6 Use for deposit and distribution of COIT to the county fund and other local governments  |
| EDUCATION PLATE FEES AGENCY          | Use for deposit and distribution of education plate fees to school corporations   |
| INNKEEPERS TAX COLLECTIONS           | IC 6-9 Use for deposit and distribution of innkeepers taxes to convention and visitor's bureau  |
| JUDGMENTS DUE LAW ENFORCEMENT        | IC 9-18-2-41 Use to deposit and distribute additional excise tax judgments to law enforcement agencies.   |
| RIVERBOAT REVENUE SHARING            | IC 4-33-13-6 Use for deposit and distribution of riverboat monies to the county fund and other units of local government. (Not schools)   |
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| Outside Funds for Annual Report Only |   |
| AFTER SETTLEMENT COLLECTIONS         | Use this fund on the CAR to report amounts held by the county treasurer that have not been quietused to the auditor's fund ledger system  |
| CLERK'S TRUST                        | Use this fund on the CAR to report the amount held by the clerk of the circuit court as reported on the supplemental CAR report   |
| COUNTY HOME RESIDENTS' TRUST         | Use this fund on the CAR to report amounts held at the county home on behalf of residents that is not on the county auditor's records.  |
| JAIL COMMISSARY                      | IC 36-8-10-21 Use this fund on the CAR to report amounts held by the county sheriff in the commissary fund that is outside of the county auditor's records.   |
| JUVENILE DETENTION - TRUST           | If the county has a juvenile detention center this fund may be used to account for each individual juvenile's money while they are held in the center. This fund may be outside the county auditor's system like the jail inmate trust if maintained at the department level. |
| PROSECUTORS CHECK DECEPTION PROGRAM  | Use this fund to report amounts on the CAR held by the prosecuting attorney as part of the check deception program that are not on the county auditor's records.  |
| RECORDER'S CASHBOOK                  | Use this fund to report amounts held by the county recorder on the CAR that are not yet quietused to the county auditor per the supplemental CAR  |
| SHERIFF'S CASHBOOK                   | Use this fund on the CAR to report amounts held by the county sheriff that have not been remitted to the county auditor or other appropriate entity.  |
| SHERIFF'S INMATE TRUST               | Use this fund on the CAR to report amounts held by the county sheriff in trust for inmates of the county jail.  |